

ITA-93-2013 (O&M)
Date of decision: 23.01.2023

M/s Swarna Industries Ltd. ...Respondent

Present: Mr. Aditya Mehtani, Junior Standing Counsel,
for the appellant.

Mr. B.M. Monga, Advocate,
and Sh. Rohit Kaura, Advocate,
for the respondent.

Ritu Bahri, J. (oral)

Learned counsel for the respondent states that the amount of tax involved in the present case is Rs.33,66,000/-, which is on the lower than Rs.1,00,00,000/- and as per circulars dated 08.08.2019 and 17.10.2019, the appeal is liable to be dismissed.

In view of the said fact, the present appeal is dismissed. However, liberty is granted to the appellant to get it revived by filing an appropriate application, in case any cause of action still survives.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

23.01.2023
ajp

Whether speaking/reasoned : Yes/No
Whether reportable : Yes/No